

MARVIN MCFOY
1368 SHERIDAN AVE APT 5C
BRONX NY 10456-1364532

TAXPAYER ACCOUNT

Taxpayer Identification Number: 423-49-1885

Tax Period(s): Dec. 31, 2001

Form: 1040

Dear Taxpayer:

Thank you for your correspondence of June 25, 2002.

We haven't resolved this matter because we haven't completed all the research necessary for a complete response. We will contact you again within 60 days to let you know what action we are taking. You don't need to do anything further now on this matter.

If you have any questions, please call Mrs. Doyle at 978 474 1460 between the hours of 4:30PM and 11:30PM. If the number is outside your local calling area, there will be a long-distance charge to you.

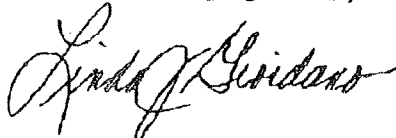
If you prefer, you may write to us at the address shown at the top of the first page of this letter.

Whenever you write, please include this letter with your telephone number and the hours we can reach you entered in the spaces provided below. You may want to keep a copy of this letter for your records.

Your telephone number (____) _____ Hours _____

We apologize for any inconvenience we may have caused you, and thank you for your cooperation.

Sincerely yours,



Linda J. Giordano
Department Manager, Department 3